FREJKA PLLC Elise S. Frejka Jason S. Rappaport 733 Third Avenue New York, New York 10017 Telephone: (212) 641-0800

Attorneys for Estate of Alexander Abraham, Estate of Helene Abraham, James Abraham and Nancy Abraham

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION CORPORATION,

Plaintiff-Applicant,

V.

BERNARD L. MADOFF INVESTMENT SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

V.

ESTATE OF HELENE ABRAHAM, ESTATE OF ALEXANDER ABRAHAM, NANCY ABRAHAM, individually and in her fiduciary capacity, JAMES ABRAHAM, individually and in his fiduciary capacity,

Defendants.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

Adv. Pro. No. 10-04372 (SMB)

NOTICE OF SUBSTITUTION OF COUNSEL AND PROPOSED ORDER

PLEASE TAKE NOTICE that the law firm of Frejka PLLC, 733 Third Avenue, New York, New York 10017, shall be substituted in place of the law firm of Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, New York 10036 as counsel of record for Estate of Alexander Abraham, Estate of Helene Abraham, James Abraham and Nancy Abraham (the "Defendants") in this adversary proceeding. All notices given or required to be given in this adversary proceeding shall be given to and served upon the following:

FREJKA PLLC
733 Third Avenue
New York, New York 10017
Attn: Elise S. Frejka
Jason S. Rappaport
Telephone: (212) 641-0800
Email: efrejka@frejka.com
jrappaport@frejka.com

PLEASE TAKE FURTHER NOTICE THAT the Defendants have knowledge of and consent to this substitution of counsel.

Dated: New York, New York
March 25, 2015

Dated: New York, New York
March 25, 2015

KRAMER LEVIN NAFTALIS & FREJKA PLLC FRANKEL LLP

By: /s/ Philip Bentley

By: /s/ Elise S. Frejka

March , 2015

Philip Bentley
1177 Avenue of the Americas
New York, New York 10036
Telephone: (212) 715-9100
Elise S. Frejka
Jason S. Rappaport
733 Third Avenue
New York, New York

Telephone: (212) 715-9100 New York, New York 10017 Facsimile: (212) 715-8000 Telephone: (212) 641-0800

Dated: New York, New York SO ORDERED:

HON. STUART M. BERNSTEIN

UNITED STATES BANKRUPTCY JUDGE

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION CORPORATION,

Adv. Pro. No. 08-01789 (SMB)

Plaintiff,

SIPA Liquidation

v.

(Substantively Consolidated)

BERNARD L. MADOFF INVESTMENT SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC,

Adv. Pro. No. 10-04372 (SMB)

Plaintiff,

V.

ESTATE OF HELENE ABRAHAM, ESTATE OF ALEXANDER ABRAHAM, NANCY ABRAHAM, individually and in her fiduciary capacity, JAMES ABRAHAM, individually and in his fiduciary capacity,

Defendants.

DECLARATION OF ELISE S. FREJKA

I, ELISE S. FREJKA declare as follows:

1. I am a member of the firm of Frejka PLLC and a member of the Bar of this Court. Pursuant to Local Civil Rule 1.4 of the Local Rules of the United States District Courts for the Southern and Eastern Districts of New York, I submit this declaration in support of the accompanying notice and proposed order substituting Frejka PLLC for Kramer Levin Naftalis & Frankel LLP as counsel for Estate of Alexander Abraham, Estate of Helene Abraham, James Abraham and Nancy Abraham (the "Defendants") in the above-captioned adversary proceeding.

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I also have read Local Bankruptcy Rule 2090-1 of the Local Rules of the United States
Bankruptcy Court for the Southern District of New York.

- 2. The Defendants have requested and consent to this substitution of counsel.
- 3. It is not expected that any delay or prejudice will result to any party in this proceeding from this substitution of counsel.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York March 25, 2015

By: /s/ Elise S. Frejka
Elise S. Frejka